



ALABAMA DEPARTMENT OF REVENUE  
INDIVIDUAL AND CORPORATE TAX DIVISION

FT: 1-4  
8/98

# Instructions For Newly Qualifying Foreign Corporation

## Required by Alabama Department of Revenue:

1. An Admission Tax Return (Form FT 1-5) must be completed and admission tax paid based on the Total Alabama Capital employed during the year of qualification. The minimum admission tax due is \$25.00. If the actual Total Alabama Capital as reflected on the subsequent year Foreign Corporation Franchise Tax Return, Permit Application, and Annual Report (Form FT 1-1) exceeds the Total Alabama Capital reported at the time of qualification, additional admission tax with interest will be due.
2. A Foreign Corporation Franchise Tax Return, Permit Application, and Annual Report (Form FT 1-1IN) must be completed and franchise tax and permit fee paid based on the Total Alabama Capital. The foreign franchise tax rate is \$3.00 for each \$1000.00 of capital employed in Alabama with a minimum franchise tax due of \$25.00. The permit fee ranges in increments from a minimum of \$5.00 to a maximum of \$100.00 depending on the amount of capital employed in Alabama. A corporation qualifying to do business in Alabama between July 1 and December 31 will only be subject to half the amount of franchise tax due (half year minimum is \$12.50); however, the permit fee will not be prorated.
3. A check payable to Alabama Department of Revenue for the amount of admission tax, franchise tax, and permit fee due must be submitted with the completed Forms FT 1-5, and FT 1-1IN.
4. Payment of the initial foreign franchise tax and permit fee covers the period from the date of qualification to December 31 of that year. After the year of qualification, the Foreign Corporation Franchise Tax Return, Permit Application, and Annual Report (Form FT 1-1) is a calendar year return due January 1 and delinquent after March 15 and must be filed annually until legally withdrawn. Penalties and interest will be assessed against corporations that are delinquent in filing and/or paying.
5. Mailing address:  
Alabama Department of Revenue  
Individual and Corporate Tax Division  
Foreign Franchise Tax Section  
P. O. Box 327330  
Montgomery, AL 36132-7330  
Phone (334) 242-9807

(OVER)

# Instructions For Completing Application For Certificate of Authority For Alabama Secretary of State

1. Copy of the articles of incorporation and all amendments certified by the proper officer of the state under the laws of which it is incorporated. The certification must be an original and currently dated, no older than six months.
2. DUPLICATE ORIGINALS of Application for Certificate of Authority of a Foreign Corporation to Transact Business in Alabama. Each section of the Application must be completed in full.
3. Check for \$175.00 (\$75.00 for Non-Profit Corporations) payable to the Secretary of State of Alabama.
4. Mailing address: Secretary of State  
Corporation Section  
P. O. Box 5616  
Montgomery, AL 36103-5616  
Phone (334) 242-5324.

The Office of the Secretary of State will not make any unauthorized corrections, alterations or revisions to your application, therefore it is extremely important that the application be completed correctly and in its entirety.

The application **must** be typed and submitted in duplicate.

All addresses **must** include the city, state and zip code.

LINE 1: Spelling, spacing and punctuation **must** be exactly as shown in your Articles of Incorporation or Amendment, if the name has been changed.

LINE 2: All business corporations **must** complete Line 2 if the legal title does not contain a corporate ending. Non-Profit corporations are exempt from this requirement. If you are attempting to qualify a professional corporation, please contact our office for further instructions.

LINE 4: List the exact date (month-day-year) the Articles of Incorporation were filed, as shown on the certified copy of charter being submitted.

Unless limited by the Articles of Incorporation or Amendment, the duration is usually perpetual.

LINE 6: You are required to appoint and continuously maintain a registered agent and registered office in Alabama. **There are no exceptions!** The registered agent may be an individual, a domestic corporation, or a foreign corporation already qualified in Alabama. The corporation applying for authority may not act as its own agent.

LINE 7: You may attach additional pages, as necessary.

LINE 8: You **must** submit a copy of your Articles of Incorporation and all amendments, certified by the Secretary of State in the domicile state. Plain copies, certificates of existence or good standing, etc. are not acceptable. The certification must be an original, currently dated, not over six months old.

LINE 9: Application **must** be dated no older than six months. The officer executing application **must** be included in the list of officers on Line 7.